

ABSTRACT

Production recording in a manufacture company is a very important aspect in running a business process in the company. This aspect becomes really important because based on the recording, the production cost from each product can be calculated. However, there are many difficulties met, like the production cost recording that still require book, such as the recording of raw material, labor cost, and factory overhead cost. In running a business process in a manufacture company, the reporting and the calculation are still done manually and not computerized. This application is built with the background of difficult production recording and calculation for each product because it is still done by using book or by done manually during the production activity. The production recording applied in this application uses full costing method. This application is developed using Software Development Cycle (SDLC) method or also called software development cycle using waterfall model approach. This application is built using PHP Programming language and MySQL database. This application is built to obtain the calculation of the main cost production using full costing method and obtain accountancy record such as journal, subsidiary, main cost production report, benefit-cost and profitability ratio.

Keyword : Application, cost production, full costing method, profitability ratio.